

4 ACCOUNT REPORTING

A. Filing a Quarterly Report

Report all wages on a calendar quarter basis. Only the first \$10,500 in wages paid to each employee in the calendar year is taxed. Wages paid to each employee beyond the \$10,500 limit are reported as excluded from taxation on the UCT-101, Employer's Contribution Report form.

If you are subject to the Wisconsin UI Law you must file a quarterly report, Form UCT-101, even if you didn't have payroll in the quarter.

Contribution reports are due by the close of the month following the end of the calendar quarter.

The quarterly due dates are:

1st qtr. (Jan., Feb., Mar.) due April 30;
2nd qtr. (Apr., May, June) due July 31;
3rd qtr. (July, Aug., Sept.) due October 31; and
4th qtr. (Oct., Nov., Dec.) due January 31.

If your contribution report and/or payment is not postmarked by the due date, interest accrues on the delinquent taxes at the rate of 1.0% per month or fraction of a month.

We will mail you a report approximately one week before the end of the calendar quarter. Instructions for completing the report are included. **You will also find the Internet Access Number (1a.) on this form to enable you to submit your report on-line.** By using the internet your over base exclusions and taxes are computed for you. We encourage you to file using the internet. You can access the internet form at: <https://uiqtwrs.dwd.state.wi.us/qtwrlogin/scripts/welcome.asp>.

B. Internet Tax and Wage Reporting

This web site is available 24 hours a day, 7 days a week for employers to file their Wisconsin Unemployment Insurance tax and wage report. Filing through this system will eliminate the need to file a paper report. A payment coupon will be provided to submit with

the tax due or payment can be made through ETF.

If you are an employer with more than 150 employees, you can file your quarterly UI tax report using this electronic system and can attach a file of your wage detail. If you have 150 or fewer employees, you can file both your quarterly UI wage and tax reports using this system. The web site address is <https://uiqtwrs.dwd.state.wi.us/qtwrlogin/scripts/welcome.asp>

C. Zero Payroll Reporting Telephone System

Employers who do not pay wages during a quarter can file their quarterly contribution/wage report by calling (608) 261-4571. This eliminates the need to send us a paper report. The telephone system will prompt you for your UI account number and ask you to indicate the quarter and year you are reporting. You can only use this filing method if you paid no wages during the quarter.

When filing a zero report, you can also file an out-of-business report if applicable. After selecting the out-of-business option, the system states *"Your account will be set to an inactive status as of the first day of the most recent quarter reported"*, and all necessary transactions are processed to inactivate your account. This also eliminates the need to send a paper notification of your out-of-business status.

Detailed information on excluded employment is not included but can be found in this handbook (see Part 2: "COVERED AND EXCLUDED EMPLOYMENT") or under Section 108.02(15) of the UI Law "COVERED AND EXCLUDED EMPLOYMENT" or under Section 108.02(15) of the UI Law.

If you are in doubt about the correctness of claiming a particular exclusion, please contact us at:

E-mail: taxnet@dwd.state.wi.us

Internet:
<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting
 Division of Unemployment Insurance
 P.O. Box 7942
 Madison, WI 53707
 or

Telephone: (608) 261-6700
 FAX: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through WI TRS.

D. Employer Agent Reporting Format

Beginning with the first quarter 2003 contribution report, employer agents who report for 25 or more employers are required to submit the reports electronically.

A \$25 penalty may be assessed for each employer report not filed electronically.

E. UCT-101A, Employer's Quarterly Contribution/Wage Report Form

The Examples 5-8 on the following pages show the 4 quarterly reports that would be filed by the employer illustrated in the example below. The numbered items on the Examples must be filled in as shown. Items 1 through 6 are filled in for you on the preprinted forms mailed to you each quarter.

Example 9 is a Contribution Report, which shows the line and spacing if you are setting up this form on your typewriter.

CHART:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Employee A	\$4,500.00 ⁽¹⁾	\$4,500.00 ⁽⁶⁾	\$4,500.00 ⁽¹¹⁾	\$4,500.00 ⁽¹⁶⁾
Employee B	\$3,000.00 ⁽²⁾	\$3,000.00 ⁽⁷⁾	\$3,000.00 ⁽¹²⁾	\$3,000.00 ⁽¹⁷⁾
Total Covered (Gross) Wages	\$7,500.00 ⁽³⁾	\$7,500.00 ⁽⁸⁾	\$7,500.00 ⁽¹³⁾	\$7,500.00 ⁽¹⁸⁾
Exclusions Employee A	-0-	-0-	\$3,000.00	\$4,500.00
Exclusions Employee B	-0-	-0-	-0-	\$1,500.00
Less Exclusions (over \$10,500.00)	-0- ⁽⁴⁾	-0- ⁽⁹⁾	\$3,000.00 ⁽¹⁴⁾	\$6,000.00 ⁽¹⁹⁾
Employee A	\$4,500.00	\$4,500.00	\$1,500.00	-0-
Employee B	\$3,000.00	\$3,000.00	\$3,000.00	\$1,500.00
Defined (Taxable) Payroll	\$7,500.00 ⁽⁵⁾	\$7,500.00 ⁽¹⁰⁾	\$4,500.00 ⁽¹⁵⁾	\$1,500.00 ⁽²⁰⁾
The superscript numbers in the chart above correspond to the same superscript numbers on Examples 5 through 8.				

The following refers to the remaining items appearing on the Contribution/Wage Report (Examples 5 through 8) which are filled in by the employer.

Item 7 This is the number of employees who worked for you (full or part-time) during each of the three months. In the example shown on the form, the employer has 2 employees in each month for each quarter.

Item 8 Total covered wages are the combined total gross wages for all of your employees. In the example shown, the total gross wages for the employees are \$7,500.00 in each quarter. Employee A made \$4,500.00 in each quarter and Employee B made \$3,000.00 in each quarter.

Item 9 Exclusion for wages over \$10,500.00. You pay tax on the first \$10,500.00 of each employee's wages for the calendar year. In the Example, Employee A's earnings exceed \$10,500.00 during the third quarter and the excess (\$3,000.00) is reported as excluded wages on the contribution report for that quarter. Employee B's wages exceed \$10,500.00 during the fourth quarter.

The \$1,500.00 excess (\$3,000.00 each quarter for a total of \$12,000.00 less taxable wage base of \$10,500.00) and the total \$4,500.00 paid to Employee A during the 4th quarter is reported as excluded wages (\$6,000.00) on the fourth quarter Contribution/Wage Report.

Item 10 Defined (Taxable) Payroll. This figure is the difference between item 8 and item 9. In this example the total taxable payroll for the fourth quarter is \$1,500.00.

Item 11 Your rate is preprinted on the form as a decimal multiplier. In the example, the multiplier is .01 (1.0%).

Item 12 This is your contribution tax due for the quarter. Multiply item 10 by item 11. In the example, the tax due for the 4th quarter is \$15.00.

Item 13 If your report is received or sent after the quarterly due date, you must pay 1% per month interest on the tax due for the quarter from line 12. In the example, there is no interest due in any quarter.

Item 14 If your report is late and your wage report is also late, you must add a late filing fee for the late wage report. This fee is based on the number of employees and the schedule of fees is shown on the

reverse side of the actual report. In the example, there is no penalty due in any quarter.

Item 15 If you are paying an amount due from a previous bill, note that amount on this line and include in your payment. No previous bill is due in the example in any quarter.

Item 16 If we have notified you of an overpayment from a previous quarter, we will print that amount on this line and that amount can be subtracted from your tax due. If the credit is more than the amount due, you need not send a payment. In the example, there is a \$10.00 credit available on the first quarter report.

Item 17 Your total remittance amount should be noted on this line. If you have no payment due or your credit is larger than the tax due, enter -0-. In the example, the total remittance for the first quarter is \$65.00. (Item 12, \$75.00 less Item 16, \$10.00).

See following pages for examples of Form Quarterly Contribution/Wage Report UCT-101A.

F. Federal Employer Identification Number (FEIN)

The Wisconsin Quarterly Contribution/Wage Report, Form UCT-101A (see item 4 on Examples 5-9), shows the FEIN which we have in our computer records. If it is incorrect or missing, please provide the correct number to us on Form UCT-6491 (see Example 10), Account Change Information form (sent with the quarterly contribution/wage report). The account change form may also be found on our web site at <http://www.dwd.state.wi.us/ui/Admin/Forms/FormTitl.htm>.

101

QUARTERLY CONTRIBUTION/WAGE REPORT
PLEASE TYPE THIS REPORT
INSTRUCTIONS ON REVERSE SIDE

EXAMPLE 5

1. U.I. ACCOUNT NUMBER 2. QUARTER YEAR
123456-000-9 **1** **01**

1a. INTERNET ACCESS NUMBER
999900 **12345600071010000**
<http://uiqtwrs.dwd.state.wi.us>

3. REPORT AND PAYMENT DUE DATE
APR 30, 01

4. FEIN 5. EMPLOYER TELEPHONE NO.
12-3456789 **000-000-0000**

6. EMPLOYER NAME AND ADDRESS

JOHN Q EMPLOYER
1 CAPITOL ST
ANYWHERE WI 55555-5555

18. DO ANY OF YOUR EMPLOYEES HAVE ACCESS TO A HEALTH INSURANCE PLAN SPONSORED BY YOU, A UNION, OR A TRADE/PROFESSIONAL ASSOCIATION? ☒ YES ☐ NO

ITEM 7. MUST BE COMPLETED

7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH. IF NONE, ENTER -0-.

1ST MONTH- JAN	2ND MONTH- FEB	3RD MONTH- MAR
2	2	2

	DOLLARS	CENTS	
8. TOTAL COVERED WAGES Employee wage detail MUST be completed below	7500	00	(3)
9. LESS EXCLUSIONS FOR WAGES OVER \$10,500	-0-		(4)
10. DEFINED (TAXABLE) PAYROLL Item 8 minus Item 9 THIS LINE MUST BE COMPLETED	7500	00	(5)
11. Multiply Item 10 by:	.01		
12. TAX DUE	75	00	
13. IF FILED AFTER DUE DATE, ADD INTEREST OF 1% PER MONTH OF ITEM 12, above.	-0-		
14. IF WAGE RPT. (Form UC-7823) FILED AFTER DUE DATE, ADD LATE FILING FEE. (See reverse side)	-0-		
15. LESS ELECTRONIC FUND TRANSFER (EFT) PAYMENT	-0-		
16. LESS CREDIT AVAILABLE as of	10	00	
17. TOTAL AMOUNT ENCLOSED WITH THIS REPORT	65	00	

RETURN THIS FORM AND ANY PAYMENT DUE. MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL **(800)261-6700**

19. LINE NUMBER	20. CHANGE	21. EMPLOYEE'S SOCIAL SECURITY NUMBER	22. EMPLOYEE'S LAST NAME	23. EMPLOYEE'S FIRST NAME	24. EMPLOYEE'S QUARTERLY WAGES DOLLARS CENTS
1.		123456789	SAMPLE	NAME	XXXXXXXX.XX
2.		111111111	EMPLOYEE	A	4500.00 (1)
3.		222222222	EMPLOYEE	B	3000.00 (2)
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					

EXAMPLE ONLY

DO NOT REPRODUCE THIS FORM

Actual Form has a Special Background

Form can be Supplied FREE of Charge

Contact:

Telephone: (608) 266-0353

E-Mail: wagenet@dwd.state.wi.us

25. TOTAL WAGES (Must agree with Item 8 above)	7500.00
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26. I CERTIFY THE TAX AND WAGE REPORTS ARE CORRECT.

SIGNATURE <i>John Q. Employer</i>	TITLE <i>Owner</i>	DATE <i>4/3/01</i>
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UC-101A (R. 03/14/2001)
(U00067)

2.24

October 2002

QUARTERLY CONTRIBUTION/WAGE REPORT

PLEASE TYPE THIS REPORT

INSTRUCTIONS ON REVERSE SIDE

EXAMPLE 6

1. U.I. ACCOUNT NUMBER 2. QUARTER YEAR

123456-000-9 2 01

1a. INTERNET ACCESS NUMBER

999911

http://uiqtwrs.dwd.state.wi.us

12345600092010000

3. REPORT AND PAYMENT DUE DATE

JUL 31, 01

4. FEIN

12-3456789

5. EMPLOYER TELEPHONE NO.

000-000-0000

6. EMPLOYER NAME AND ADDRESS

JOHN Q EMPLOYER

1 CAPITOL ST

ANYWHERE WI

55555-5555

18. DO ANY OF YOUR EMPLOYEES HAVE ACCESS TO A HEALTH INSURANCE PLAN SPONSORED BY YOU, A UNION, OR A TRADE/PROFESSIONAL ASSOCIATION?

☒

YES

☐

NO

01

ITEM 7. MUST BE COMPLETED

7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH. IF NONE, ENTER -0-.

1ST MONTH- APR 2ND MONTH- MAY 3RD MONTH- JUN

2 2 2

8. TOTAL COVERED WAGES Employee wage detail MUST be completed below 7500 00 (8)

9. LESS EXCLUSIONS FOR WAGES OVER \$10,500 -0- (9)

10. DEFINED (TAXABLE) PAYROLL Item 8 minus Item 9 THIS LINE MUST BE COMPLETED 7500 00 (10)

11. Multiply Item 10 by: .01

12. TAX DUE 75 00

13. IF FILED AFTER DUE DATE, ADD INTEREST OF 1% PER MONTH OF ITEM 12, above. -0-

14. IF WAGE RPT. (Form UC-7823) FILED AFTER DUE DATE, ADD LATE FILING FEE. (See reverse side) -0-

15. LESS ELECTRONIC FUND TRANSFER (EFT) PAYMENT -0-

16. LESS CREDIT AVAILABLE as of -0-

17. TOTAL AMOUNT ENCLOSED WITH THIS REPORT 75 00

RETURN THIS FORM AND ANY PAYMENT DUE. MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL (608)261-6700

19. LINE NUMBER	20. CHANGE	21. EMPLOYEE'S SOCIAL SECURITY NUMBER	22. EMPLOYEE'S LAST NAME	23. EMPLOYEE'S FIRST NAME	24. EMPLOYEE'S QUARTERLY WAGES DOLLARS CENTS
1.		123456789	SAMPLE	NAME	XXXXXXXXXX
2.		111111111	EMPLOYEE	A	4500.00(6)
3.		222222222	EMPLOYEE	B	3000.00(7)
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					

EXAMPLE ONLY

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Actual Form has a Special Background
Form can be Supplied FREE of Charge

Contact:

Telephone: (608) 266-0353

E-Mail: wagenet@dwd.state.wi.us

25. TOTAL WAGES

(Must agree with Item 8 above)

7500.00

01

26. I CERTIFY THE TAX AND WAGE REPORTS ARE CORRECT.

SIGNATURE

John Q. Employer

TITLE

Owner

DATE

7/5/01

UC-101A (R. 06/03/2001)
(U00028)

3
0
1QUARTERLY CONTRIBUTION/WAGE REPORT
PLEASE TYPE THIS REPORT
INSTRUCTIONS ON REVERSE SIDE

01

EXAMPLE 71. U.I. ACCOUNT NUMBER 123456-000-9
2. QUARTER 3 YEAR 01

1a. INTERNET ACCESS NUMBER 999922 12345600093010000

http://uiqtwrs.dwd.state.wi.us

3. REPORT AND PAYMENT DUE DATE

OCT 31, 01

4. FEIN 12-3456789
5. EMPLOYER TELEPHONE NO. 000-000-0000

6. EMPLOYER NAME AND ADDRESS

JOHN Q EMPLOYER
1 CAPITOL ST
ANYWHERE WI 55555-555518. DO ANY OF YOUR EMPLOYEES HAVE
ACCESS TO A HEALTH INSURANCE PLAN
SPONSORED BY YOU, A UNION, OR A
TRADE/PROFESSIONAL ASSOCIATION?

X

YES

NO

ITEM 7. MUST BE COMPLETED7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME
WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED
PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE
MONTH. IF NONE, ENTER -0-.

1ST MONTH- JUL 2ND MONTH- AUG 3RD MONTH- SEP

2 2 2

8. TOTAL COVERED WAGES Employee wage detail MUST
be completed below 7500 00 (13)

9. LESS EXCLUSIONS FOR WAGES OVER \$10,500 3000 00 (14)

10. DEFINED (TAXABLE) PAYROLL
Item 8 minus Item 9
THIS LINE MUST BE COMPLETED 4500 00 (15)

11. Multiply Item 10 by: .01

12. TAX DUE 45 00

13. IF FILED AFTER DUE DATE,
ADD INTEREST OF 1% PER
MONTH OF ITEM 12, above. -0-14. IF WAGE RPT. (Form UC-7823)
FILED AFTER DUE DATE, ADD LATE
FILING FEE. (See reverse side) -0-15. LESS ELECTRONIC FUND TRANSFER
(EFT) PAYMENT -0-16. LESS CREDIT AVAILABLE
as of -0-17. TOTAL AMOUNT ENCLOSED
WITH THIS REPORT 45 00RETURN THIS FORM AND ANY PAYMENT DUE.
MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF
UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL (608)261-6700

19. LINE NUMBER	20. CHANGE	21. EMPLOYEE'S SOCIAL SECURITY NUMBER	22. EMPLOYEE'S LAST NAME	23. EMPLOYEE'S FIRST NAME	24. EMPLOYEE'S QUARTERLY WAGES DOLLARS CENTS
1.		123456789	SAMPLE	NAME	XXXXXXXX.00
2.		111111111	EMPLOYEE	A	4500.00 (11)
3.		222222222	EMPLOYEE	B	3000.00 (12)
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					

EXAMPLE ONLY**DO NOT REPRODUCE THIS FORM**

Actual Form has a Special Background

Form can be Supplied FREE of Charge

Contact:

Telephone: (608) 266-0353

E-Mail: wagenet@dwd.state.wi.us

25. TOTAL WAGES 7500.00

26. I CERTIFY THE TAX AND WAGE REPORTS ARE CORRECT.

SIGNATURE

John Q. Employer

TITLE

Owner

DATE

10/6/01

UC-101A (R. 09/11/2001)
(U00029)

QUARTERLY CONTRIBUTION/WAGE REPORT

PLEASE TYPE THIS REPORT
INSTRUCTIONS ON REVERSE SIDE

EXAMPLE 8

1. U.I. ACCOUNT NUMBER 2. QUARTER YEAR
123456-000-9 4 01

1a. INTERNET ACCESS NUMBER
999933 12345600093010000

http://uiqtwrs.dwd.state.wi.us

3. REPORT AND PAYMENT DUE DATE
JAN 31, 02

4. FEIN
12-3456789

5. EMPLOYER TELEPHONE NO.
000-000-0000

6. EMPLOYER NAME AND ADDRESS

**JOHN Q EMPLOYER
1 CAPITOL ST
ANYWHERE WI 55555-5555**

18. DO ANY OF YOUR EMPLOYEES HAVE
ACCESS TO A HEALTH INSURANCE PLAN
SPONSORED BY YOU, A UNION, OR A
TRADE/PROFESSIONAL ASSOCIATION?

YES ☒ NO ☐

ITEM 7. MUST BE COMPLETED

7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME
WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED
PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE
MONTH. IF NONE, ENTER -0-

1ST MONTH- OCT	2ND MONTH- NOV	3RD MONTH- DEC	
2	2	2	
8. TOTAL COVERED WAGES Employee wage detail MUST be completed below			DOLLARS CENTS (18)
			7500 00
9. LESS EXCLUSIONS FOR WAGES OVER \$10,500			DOLLARS CENTS (19)
			6000 00
10. DEFINED (TAXABLE) PAYROLL Item 8 minus Item 9 THIS LINE MUST BE COMPLETED			DOLLARS CENTS (20)
			1500 00
11. Multiply Item 10 by:			DOLLARS CENTS
			.01 00
12. TAX DUE			DOLLARS CENTS
			15 00
13. IF FILED AFTER DUE DATE, ADD INTEREST OF 1% PER MONTH OF ITEM 12, above.			DOLLARS CENTS
			-0- 00
14. IF WAGE RPT. (Form UC-7823) FILED AFTER DUE DATE, ADD LATE FILING FEE. (See reverse side)			DOLLARS CENTS
			-0- 00
15. LESS ELECTRONIC FUND TRANSFER (EFT) PAYMENT			DOLLARS CENTS
			-0- 00
16. LESS CREDIT AVAILABLE as of			DOLLARS CENTS
			-0- 00
17. TOTAL AMOUNT ENCLOSED WITH THIS REPORT			DOLLARS CENTS
			15 00

RETURN THIS FORM AND ANY PAYMENT DUE.
MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF
UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL (608)261-6700

19. LINE NUMBER	20. CHANGE	21. EMPLOYEE'S SOCIAL SECURITY NUMBER	22. EMPLOYEE'S LAST NAME	23. EMPLOYEE'S FIRST NAME	24. EMPLOYEE'S QUARTERLY WAGES DOLLARS CENTS
1.		123456789	SAMPLE	NAME	XXXXXXXX.00
2.		111111111	EMPLOYEE	A	4500.00 (16)
3.		222222222	EMPLOYEE	B	3000.00 (17)
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					

EXAMPLE ONLY
DO NOT REPRODUCE THIS FORM
Actual Form has a Special Background
Form can be Supplied FREE of Charge
Contact:
Telephone: (608) 266-0353
E-Mail: wagenet@dwd.state.wi.us

25. TOTAL WAGES 7500.00
(Must agree with Item 8 above)

26. I CERTIFY THE TAX AND WAGE REPORTS ARE CORRECT.

SIGNATURE
John Q. Employer

TITLE
Owner

DATE
1/4/02

UC-101A (R. 11/27/2001)
(000030)

102

**QUARTERLY CONTRIBUTION REPORT
TO BE FILED WITH QUARTERLY WAGE RPT.
INSTRUCTIONS ON REVERSE SIDE.**

EXAMPLE 9

1. U.I. ACCOUNT NUMBER
LINE 8, SPACE 6

2. QUARTER **SPACE 26** YEAR **SPACE 31**

1a. INTERNET ACCESS NUMBER

LINE 11, SPACE 6
http://uiqtwrs.dwd.state.wi.us

3. REPORT AND PAYMENT DUE

LINE 14, SPACE 6

4. FEIN

LINE 17, SPACE 5

5. EMPLOYER TELEPHONE NO.

LINE 17, SPACE 21

6. EMPLOYER NAME AND ADDRESS

LINE 24, SPACE 6, (ADDRESS - 1st LINE)**LINE 25, SPACE 6, (ADDRESS - 2nd LINE)****LINE 26, SPACE 6, (ADDRESS - 3rd LINE)****LINE 31,****LINE 29,**

18. DO ANY OF YOUR EMPLOYEES HAVE
ACCESS TO A HEALTH INSURANCE PLAN
SPONSORED BY YOU, A UNION, OR A
TRADE/PROFESSIONAL ASSOCIATION?

SPACE 30

YES

SPACE 37

NO

19. I CERTIFY THE TAX AND
WAGE REPORTS ARE CORRECT.

SIGNATURE

TITLE

LINE 35, SPACE 44

DATE

SPACE 67

ITEM 7. MUST BE COMPLETED

7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME
WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED
PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE
MONTH. IF NONE, ENTER -0-.

1ST

MONTH-

2ND

MONTH-

3RD

MONTH-

LINE 9, SPACE 50 SPACE 61 SPACE 728. TOTAL COVERED WAGES
Must agree with total
wages on Wage Report.**SPACE 69 78**9. LESS EXCLUSIONS FOR
WAGES OVER \$10,500**SPACE 69 78**10. DEFINED (TAXABLE) PAYROLL
Item 8 minus Item 9
THIS LINE MUST BE COMPLETED**SPACE 69 78**

11. Multiply Item 10. by:

12. TAX DUE

SPACE 69 7813. IF FILED AFTER DUE DATE,
ADD INTEREST OF 1% PER
MONTH OF ITEM 12, above.**SPACE 69 78**14. IF WAGE RPT. (Form UC-7823)
FILED AFTER DUE DATE, ADD LATE
FILING FEE. (See reverse side)**SPACE 69 78**15. LESS ELECTRONIC FUND TRANSFER
(EFT) PAYMENT**SPACE 69 78**16. LESS CREDIT AVAILABLE
as of17. TOTAL AMOUNT ENCLOSED
WITH THIS REPORT**SPACE 69 78**

RETURN THIS FORM AND ANY PAYMENT DUE.
MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF
UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL (608) 261-6700

GENERAL INFORMATION

This report is required from all employers covered under Wisconsin's Unemployment Insurance (UI) law. A completed Quarterly Wage Report (on paper or magnetic/electronic media) must be submitted in addition to this report.

Two mailing addresses have been provided. If submitting the report WITH a check or money order or if payment was made by EFT for taxes due, mail to:

Department of Workforce Development
Division of Unemployment Insurance
P.O. Box 78960
Milwaukee, Wisconsin 53278-0960

For reimbursable employer reports and reports WITHOUT payment, mail to:

Department of Workforce Development
Division of Unemployment Insurance
P.O. Box 7945
Madison, Wisconsin 53707-7945

Send Wage Reporting magnetic media to:

Wage Reporting
P.O. Box 7962
Madison, Wisconsin 53707-7962

Do not make any adjustments for prior calendar quarters on this report. Request an adjustment form from the Division of Unemployment Insurance, Employer Service Team, P.O. Box 7942, Madison, Wisconsin 53707 or telephone (608) 261-6700.

INSTRUCTIONS ON THE REVERSE SIDE.

03

EXAMPLE 10**ACCOUNT CHANGE INFORMATION**

DO NOT return this form if no changes have occurred. If you supply information on this form enter your UI Account Number and Legal Name from your Contribution/Wage Report. Return this form with your Contribution Report to UI Division, P.O. Box 7945, Madison, WI 53707.

MUST BE COMPLETED IF CHANGES OCCURRED	UI Account Number _____	Legal Name _____
--	-------------------------	------------------

Enter changes for listed items or complete if any item is blank on your Contribution/Wage Report.

CHANGES	New Legal Name _____	New Address _____ _____ _____
	New Trade Name _____	
	New Federal E.I. Number _____	
	New Telephone Number _____	

Enter appropriate information on any change in your business operations.

CLOSED BUSINESS	<input type="checkbox"/> Liquidation <input type="checkbox"/> Death <input type="checkbox"/> Other, Specify _____	Date of Last Employment _____/_____/_____
NO EMPLOYMENT IN THIS QUARTER	<input type="checkbox"/> Business Continuing Without Employees (Explain Below Under Other Change)	Date of Last Employment _____/_____/_____
	<input type="checkbox"/> No Employees - a Temporary Situation	Approximate Date Employment Will Resume _____/_____/_____
	<input type="checkbox"/> Employing Independent Contractors	

* Section 108.16(8)(k), Wis. Stats. requires **WRITTEN NOTICE WITHIN 30 DAYS OF CHANGE.**

* REORGANIZED BUSINESS	Briefly Explain the Reorganization: _____ _____ _____	Date of Reorganization _____/_____/_____ New Legal Name _____ New Address _____ _____
	* TRANSFERRED/ SOLD OR ACQUIRED BUSINESS Date Transferred/Sold or Acquired _____/_____/_____ Check one: <input type="checkbox"/> Total Sale <input type="checkbox"/> Partial Sale <input type="checkbox"/> Total Purchase <input type="checkbox"/> Partial Purchase	Check one: <input type="checkbox"/> Business Transferred To: or <input type="checkbox"/> Business Acquired From: Legal Name _____ Trade Name _____ Address _____ _____ UI Account No. _____ Telephone No. (____) _____
OTHER CHANGE	Explain _____ _____ _____	
CONTACT PERSON	Above Information Supplied by _____ Date _____	Telephone Number (____) _____
	Person to Contact for Additional Information _____	Telephone Number (____) _____

G. How Your Tax Rate is Determined

As a newly subject employer, your tax rate is fixed for the first three calendar years. The new employer rate is currently 3.05% for employers with an annual taxable payroll under \$500,000.00 and 3.25% for those over \$500,000.00.

Newly liable construction industry employers pay at the average rate for all other experience-rated construction industry employers. The applicable construction industry rate for new employers is redetermined each year. The rate is 3.75% for 2001 and 2002.

New employer tax rates apply to a calendar year and not to the first four or eight calendar quarters during which an employer has payroll. After the first three calendar years, you will be assigned an annually determined "experience" rate based upon the activity in your account.

An account balance is maintained for each individual employer covered under the UI Law. The balance is maintained for tax rating purposes only. **The taxes paid are similar to insurance premiums and, therefore, in the event an employer goes out of business, no money in the account is returned to the employer.**

The balance increases with each tax payment made by the employer and decreases with every unemployment benefit payment made to their laid off workers. After the initial new employer tax rating period, 3 years, we determine your experience rate as follows:

1. Your account balance as of June 30, which includes tax payments made through July 31 and benefit payments made through June 30, is one factor used to compute your rate. It is marked with the number one on the attached Example 11 rate notice form. Another factor is your fiscal year taxable payroll as reported on your quarterly reports for the fiscal year ending on June 30 of the current year. In simple terms, the quarters would always be the last two

quarters of the previous year and the first 2 quarters of the current year. This is number 2 on the Example 11.

Your account balance⁽¹⁾ is divided by the fiscal year taxable payroll⁽²⁾ to determine your "reserve percentage"⁽³⁾ which in turn determines your tax rate for the next year. Note all superscripts reference numbers on Example 11.

2. The "reserve percentage" is then applied to the rate schedule, (see Example 12), in effect for that year. The rate schedule shows a basic rate and a solvency rate as labeled with a ⁽⁴⁾ and a ⁽⁵⁾ on both the Example 11 rate notice and Example 12 rate schedule. The basic rate portion of each tax payment is credited to your account balance. The solvency rate portion of each tax payment is credited to a shared risk account called the balancing account. Your total rate⁽⁶⁾ is the sum of your basic rate⁽⁴⁾ and your solvency rate⁽⁵⁾ and is the rate shown on your quarterly tax report.

This total rate applies to all quarters for the following calendar year. You will normally receive your notice of rate in mid-October for the next calendar year. Form UCT-100B is the rate notice (Example 11).

On the example shown, the employer has an account balance of \$1,875.00⁽¹⁾ and fiscal year taxable payroll of \$25,000.00⁽²⁾. The "reserve percentage" calculates to be 7.50%⁽³⁾. Applying that 7.50% "reserve percentage" to the rate schedule shown, yields a basic rate of 0.80%⁽⁴⁾ and a solvency rate of 0.10%⁽⁵⁾ for a total rate of .90%⁽⁶⁾. These items are labeled on the rate notice, Example 11, and the line from the rate schedule, Example 12.

The rate schedules can change from year to year depending on the overall condition of Wisconsin's Unemployment Reserve Fund. If the cash balance in the Reserve Fund on the previous June 30 is over \$1.2 billion, the lowest of 4 statutory rate

schedules is in effect for the following calendar year. The schedule shown here is the lowest rate schedule and has been in effect each year since 1992. The rate schedule differs if you are considered a small or a large employer. Taxable payroll as shown in item 2 on Example 11 is under \$500,000.00 and therefore the employer in Example 11 is a small employer. If taxable payroll was \$500,000.00 or more, the employer would be considered a large employer.

H. Lowering Your Tax Rate

Each year employers have the option of making an extra contribution, which is credited directly to their June 30 account balance and is used for the purpose of lowering their UI rate for the following year by one rate bracket on the rate schedule. This extra payment is called a “voluntary contribution”.

A “voluntary contribution” is a payment over and above your required quarterly contributions and directly affects the account balance used to determine your next year’s rate. You may submit a voluntary contribution to obtain a lower rate for the upcoming year only in November of each year. These payments must be postmarked by November 30. **It is not always advantageous to submit a voluntary payment as this payment might be more than the savings you realize.**

To determine the dollar amount needed to lower your rate:

1. Take the “reserve percentage” (item #3 on Example 11) from your rate notice and locate that number on the rate schedule.
2. Look at the minimum “reserve percentage” for the next lower tax rate on the schedule (Example 12). This minimum percentage is what will be required for you to get the next lowest rate. In our Example 12 this would be 8.0% ⁽⁷⁾.
3. Multiply the “reserve percentage” of the lower rate by your fiscal year payroll as shown on the rate notice, ⁽²⁾ on Example 11. This figure represents the account balance needed to qualify for the lower rate. In Example 11, we would multiply 8.0% by the taxable payroll of \$25,000.00. This equals \$2,000.00.
4. Subtract your actual June 30 balance as shown in item 1 on Example 11 on your rate notice to obtain the amount of voluntary contribution needed (\$2,000.00 - \$1,875.00 = \$125.00). To determine if you are going to realize a savings in taxes payable for next year, multiply the difference in the tax rates by the fiscal year payroll from the rate notice ($0.001 \times \$25,000.00 = \25.00). If this figure is more than the amount of the voluntary contribution needed, you are realizing a savings. If not, paying at the original rate will cost you less. In Example 11, the employer should not make a voluntary contribution because the cost of the voluntary (\$125.00) exceeds the savings (\$25.00). Remember, other circumstances such as an increase in payroll may alter your decision. We will be glad to help you compute your voluntary contribution and determine if you are likely to realize a savings. Call (608) 261-6700 for help.

A voluntary payment once submitted is irrevocably paid. The amount of any voluntary contribution in excess of the amount necessary to lower your rate one bracket will be set up as a credit and will be refunded at your request.

See following page for example of UCT-100B (Example 11) Unemployment Insurance Tax Rate Notice.

2002 UNEMPLOYMENT INSURANCE TAX RATE NOTICE

Department of Workforce Development

Under Wisconsin's Unemployment Insurance Law

Division of Unemployment Insurance
P.O. Box 7945
Madison, WI 53707

DATE: 10/05/02

UI ACCOUNT NUMBER: 123456-000-7

EXAMPLE 11

EMPLOYER NAME AND ADDRESS:

JOHN Q EMPLOYER
1 CAPITOL ST
ANYWHERE, WI 55555-5555

Your unemployment insurance tax rate is recalculated each year based on your fiscal year taxable payroll and the reserve balance in your UI Account as of June 30. The following amounts show your 2002 rate and the factors used in computing the rate.

Please make sure this notice reaches the person responsible for contribution tax matters. If you have questions, call 608-261-6700.

TAXABLE PAYROLL Fiscal Year Ended June 30, 2001	C O O D E	RESERVE BALANCE as of June 30, 2001	C O O D E	RESERVE PERCENTAGE (C as % of A)	BASIC RATE %	C O O D E	SOLVENCY RATE %	TOTAL RATE (F + H) %
A	B	C	D	E	F	G	H	J
⁽²⁾ 25,000.00		⁽¹⁾ 1,875.00		⁽³⁾ 7.50	⁽⁴⁾ 0.80		⁽⁵⁾ 0.10	⁽⁶⁾ 0.90

SEE REVERSE SIDE FOR EXPLANATION OF FACTORS USED IN COMPUTING RATES.

VOLUNTARY CONTRIBUTION DUE DATE IS NOVEMBER 30.

If you wish to make a voluntary payment to lower next year's tax rate, tear along perforation and submit bottom portion with your remittance. Voluntary contributions are explained on reverse side.

VOLUNTARY CONTRIBUTION

EMPLOYER NAME AND ADDRESS:

UI ACCOUNT NUMBER:

EXPLANATION AND INSTRUCTIONS ON THE REVERSE SIDE.

MAIL TO: DWD
Unemployment Insurance
P.O. Box 7945
Madison, WI 53707

Code 260

Please make your voluntary payment by check or money order.
Do not pay by electronic fund transfer (EFT).

Employer's Signature:		Telephone:	Amount of Check: \$
			Date Signed:

EXAMPLE 12**2002 Unemployment Rate Schedule D**

RESERVE PERCENTAGE	SMALL FIRMS UNDER \$500,000.00 TAXABLE PAYROLL			LARGE FIRMS \$500,000.00 OR MORE TAXABLE PAYROLL		
	BASIC (Col. F)	SOLVENCY (Col. H)	TOTAL (Col. J)	BASIC (Col. F)	SOLVENCY (Col. H)	TOTAL (Col. J)
15% or more	0.00%	0.00%	0.00%	0.00%	0.05%	0.05%
10% but under 15%	0.10%	0.02%	0.12%	0.10%	0.05%	0.15%
9.5% but under 10%	0.25%	0.02%	0.27%	0.25%	0.05%	0.30%
9.0% but under 9.5%	0.35%	0.02%	0.37%	0.35%	0.05%	0.40%
8.5% but under 9.0%	0.55%	0.10%	0.65%	0.55%	0.15%	0.70%
8.0% but under 8.5% (7)	0.70%	0.10%	0.80%	0.70%	0.20%	0.90%
7.5% but under 8.0% (3)	0.80% (4)	0.10% (5)	0.90% (6)	0.80%	0.25%	1.05%
7.0% but under 7.5%	0.95%	0.15%	1.10%	0.95%	0.30%	1.25%
6.5% but under 7.0%	1.20%	0.15%	1.35%	1.20%	0.35%	1.55%
6.0% but under 6.5%	1.50%	0.20%	1.70%	1.50%	0.40%	1.90%
5.5% but under 6.0%	1.85%	0.25%	2.10%	1.85%	0.45%	2.30%
5.0% but under 5.5%	2.20%	0.30%	2.50%	2.20%	0.50%	2.70%
4.5% but under 5.5%	2.55%	0.35%	2.90%	2.55%	0.55%	3.10%
4.0% but under 4.5%	2.90%	0.40%	3.30%	2.90%	0.55%	3.45%
3.5% but under 4.0%	3.35%	0.40%	3.75%	3.35%	0.55%	3.90%
0.0% but under 3.5%	3.90%	0.40%	4.30%	3.90%	0.55%	4.45%
Overdrawn under (1.0%)	5.70%	0.70%	6.40%	5.70%	0.70%	6.40%
(1.0%) but under (2.0%)	6.20%	0.70%	6.90%	6.20%	0.70%	6.90%
(2.0%) but under (3.0%)	6.70%	0.70%	7.40%	6.70%	0.70%	7.40%
(3.0%) but under (4.0%)	7.20%	0.70%	7.90%	7.20%	0.70%	7.90%
(4.0%) but under (5.0%)	7.70%	0.80%	8.50%	7.70%	0.80%	8.50%
(5.0%) but under (6.0%)	8.20%	0.85%	9.05%	8.20%	0.85%	9.05%
(6.0%) or more	8.90%	0.85%	9.75%	8.90%	0.85%	9.75%
New Employer Rate	2.70%	0.35%	3.05%	2.70%	0.55%	3.25%
Construction Industry, New Employer Rate	3.35%	0.40%	3.75%	3.35%	0.55%	3.90%

I. Filing an Adjustment Report

Use a Form UCT-7842, Contribution Adjustment Report (which can be found on our web site at <http://www.dwd.state.wi.us/ui/Admin/Forms/FormTitl.htm>) or write us a letter to correct any reporting errors in your account. The adjustment should include a quarterly breakdown of the changes to be made.

If you have overreported your taxable wages, you may request a refund. You must apply for it within three years after the close of the calendar year in which the payment based on the overreported amount was made.

If the adjustment is for underreported wages, follow the same procedure in notifying the department. Submit any additional taxes due at the tax rate assigned for the year underpaid.

We will refund your overpaid taxes if you have no outstanding UI liabilities and your credit is greater than your estimated UI taxes for the next two quarters. Refunds

are not made during the tax collection months of January, April, July and October.

J. UCT-7842, Contribution Adjustment Report Form

See the following pages for an example of UCT-7842, showing you how to report an adjustment. This form is a generic form so you will need to fill in your account number, (#1) the quarter (#2) and year (#3) and the number of employees (#4), if applicable.

You should show the quarterly figures, as you previously reported them, in column A and the correct figures in column B. The difference should be reflected in column C. You need to do this for items 6, 7 and 8. If you have over-reported and the figures in column C are credits, please put brackets () around them to show a credit. Section 4, Part 7, includes instructions for completing the Wage Adjustment Report, Form UCT-7878.

See Example 13, which shows over-reported payroll.

CONTRIBUTION ADJUSTMENT REPORT

EXAMPLE 13

Wisconsin Department of Workforce Development

Unemployment Insurance
P.O. Box 7945
Madison, WI 53707-7945
(608)261-6700

UCT-7842 (R. 04/22/98)
(U00048)

READ INSTRUCTIONS ON REVERSE SIDE

1. UI Account Number	2. Quarter	3. Year
123456-000-9	1	99

4. To adjust the number of employees, place the correct number employed as of the 12th of each month in the correct box.

1st Month	2nd Month	3rd Month

5. Employer's Name and Address:

John Q. Employer
1 Capitol St.
Anywhere WI 55555-5555

OFFICE USE ONLY	
	214

	(A) Previously Reported for this Quarter	(B) Correct Totals	(C) Difference (over) under	OFFICE USE ONLY
6. Total Covered Wages	25,000.00	24,000.00	(1,000.00)	<input type="checkbox"/>
7. Less Exclusions for Wages in Excess of	2,000.00	2,000.00		<input type="checkbox"/>
8. Defined (Taxable) Payroll	23,000.00	22,000.00	(1,000.00)	<input type="checkbox"/>
9. Rate			.01	
10. Contributions Underpaid or (Overpaid). Multiply Line 8 by Rate.				
11. If contributions line 10(C) are (OVERPAID), go to item 12. If contributions on line 10(C) are UNDERPAID, compute interest and ENTER HERE. (Compute interest at 1% per month for each completed or partial month since the original report due date. Multiply that interest by underpaid contributions on line 10(C).)				
12. TOTAL DUE— (OVERPAID) Add on line 10(C) and line 11(C) and ENTER HERE.			(10.00)	
13. Signature	Date	Title	Phone Number	
John Q. Employer	1/11/00	Owner	999-999-9999	

BELOW THIS LINE FOR OFFICE USE ONLY

262		
EFFECTIVE DATE		
MONTH	DAY	YEAR
UNIT		
ANALYST		
UI ACCOUNT NUMBER		
EMPLOYER NAME		
CHECK AMOUNT		

UCT-7842 (R. 04/22/98)
(U00048)

CONTRIBUTION ADJUSTMENT REPORT INSTRUCTIONS

EXAMPLE 13 - CONTINUED

- Complete this form if you need to adjust previously reported quarterly contributions.
- Use a separate Contribution Adjustment Report for each quarter.
- If report indicates that additional contributions and interest are due, enclose remittance, and mail to:

UNEMPLOYMENT INSURANCE
P.O. BOX 7945
MADISON, WI 53707-7945

If report indicates overpaid contribution, you can apply amount against future contributions.

COMPLETION INSTRUCTIONS:

- Item 1 -** If not preprinted, enter your 10 digit Wisconsin UI Account Number.
- Item 2 -** Enter Calendar Quarter (1,2,3, or 4).
- Item 3 -** Enter Calendar Year (Example: 88,89,90).
- Item 4 -** Complete ONLY if previously reported number of employees, working in the pay period which included the 12th of the month was incorrect. Enter the correct number for each month.
- Item 5 -** If not preprinted, enter your name and address.

COLUMN A - Enter totals previously reported on the Quarterly Contribution Report, form UCT-101 or Quarterly Contribution/Wage Report form UC-101, or latest Contribution Adjustment Report, form UCT-7842.
COLUMN B - Enter the correct totals which should have been reported for this quarter.
COLUMN C - Enter the difference between Columns A and B. If the amount in Column A is larger than the amount in Column B, place that amount in (brackets) to indicate an overreported amount.

- Item 6 -** Enter total covered wages paid during the quarter. CHANGES TO WAGE MAY ALSO REQUIRE CORRECTIONS TO YOUR PREVIOUS WAGE DETAIL REPORT. MAKE ALL DETAIL WAGE CHANGES ON A "WAGE ADJUSTMENT REPORT", FORM UCT-7878.
- Item 7 -** Enter the total wages paid this quarter which are in excess of the \$10,500 per employee wage base. You are required to pay tax on the first \$10,500 paid to each employee in a calendar year. The wages paid to an employee in excess of \$10,500 in a calendar year are excludable.

An example of how to compute this exclusion for an individual employee follows:

	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FORTH QUARTER
TOTAL WAGES				
JOHN DOE	\$6000	\$6000	\$6000	\$6000
EXCLUSION	0	\$1500	\$6000	\$6000
TAXABLE WAGES	\$6000	\$4500	0	0

Use this format to calculate the exclusion amount for each employee and then accumulate all wages over \$10,500 in that quarter and enter on item 7.

- Item 8 -** Subtract item 7 from item 6 and enter the result. If the result is a decrease of taxable wages (bracket) the amount.
- Item 9 -** Tax Rate
- Item 10 -** Multiply the amount in box 8(C) by your tax rate and enter. If taxable payroll was overreported, (bracket) the amount of overpayment and go to item 12. You can apply any overpaid amount against future contribution.
- Item 11 -** If contributions were underpaid, compute interest at 1% per month from the due date of the initial report to the current month. Any portion of a month must be counted as a complete month.
- Item 12 -** Add lines 10 and 11 and enter.
- Item 13 -** Signature, date, title and telephone number of preparer.

K. Reading Your Account Statement

Form UCT-102, Employer UI Account Statement, is an informational statement sent to you after the end of each month in which there has been some account activity.

The form shows the prior month's balance, tax payments credited, a summary of benefit charges debited or credited and the new month ending balance. The ending balance represents a cumulative total since the account was opened.

Contributions to the UI fund are considered a tax and, as such, are not refundable. Contributions are split into three categories in accordance with Chapter 108.18. They are:

1. Reserve fund: An employer's quarterly tax payment posted to their account generated by the "basic" portion of the employer's tax rate.
2. Solvency: An employer's quarterly tax payment posted directly to the state solvency (balancing) account generated by the "solvency" portion of the employer's tax rate.

Benefit charges and adjustments shown on the weekly UCB-7074 reports are the amounts listed on your account statement for that month.

Both basic and solvency payments represent taxes paid and are not refundable should you go out of business. The balance in your account, along with all other experience, may be transferable under certain conditions should your business be sold (see Part 6: "BUSINESS TRANSFERS AND TAKING OVER A UI ACCOUNT").

L. UCT-102, Employer UI Account Statement Form

See the following page for an example of a UCT-102, Employer UI Account Statement.

In Example 14, a payment of \$125.00 was credited to the account of which \$121.50⁽¹⁾ was credited to your account balance and added to your previous month's ending balance of \$925.00⁽²⁾ to increase your balance as of the end of the month to \$1,046.50⁽³⁾.

EMPLOYER UI ACCOUNT STATEMENT

Department of Workforce Development

Under Wisconsin's Unemployment Insurance Law
Chapter 108, Wis. Statutes

Division of Unemployment Insurance
P.O. Box 7942
Madison, WI 53707

THIS STATEMENT IS NOT A BILL. IT IS FOR INFORMATIONAL PURPOSES ONLY.

Page 01 of 01

This statement shows all transactions posted to your U.I. Account balance within the month shown. It does not reflect any payments you may have made for interest, late filing fees, or legal fees as they are not credited to your account.

Month of: **April - 2001**

JOHN Q EMPLOYER
1 CAPITOL ST
ANYWHERE WI 55555-5555

U.I. Account Number: 123456-000-7

FEIN Number: 12-3456789

Account Status: **ACTIVE**

1.00% Tax Rate For: 2001

3.05% Tax Rate For: 2000

TRANSACTION DATE	TRANSACTION DESCRIPTION	AMOUNT DEBITED OR CREDITED TO YOUR ACCOUNT	AMOUNT CREDITED TO SOLVENCY ACCOUNT
04/30/01	CONTRIBUTION REPORT	(1) +121.50	+3.50

Account Balance At Beginning of Month:	\$925.00	(2)
Total Credits To Your Account:	\$0.00	
Total Debits To Your Account:	\$121.50	(1)
Account Balance at End of Month:	\$1,046.50	(3)

For questions about this report or other questions about your UI Tax account or rate, call (608) 261-6700.

For questions about the benefit eligibility or benefit charging for a specific claimant, refer to your UCB-7074 or call (608) 266-2722.

M. FUTA Crossmatch Program

Generally, if you are subject to Wisconsin's UI Law you will also be subject to the Federal Unemployment Tax Act (FUTA). Compliance with the federal law is established by filing U.S. Treasury Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return (Example 15). Government units and statutory nonprofit organizations are exempt from taxation under FUTA.

You must file a Form 940 with the Internal Revenue Service (IRS) by January 31 of the following year. Certain employers are required to make advance quarterly deposits. Contact any IRS office for more information and/or to request Form 940.

The FUTA tax is 6.2% with a corresponding offset credit of 5.4% if state UI taxes have been paid timely. The net FUTA tax remains at 0.8%.

Each year the federal government asks us to certify that the wages and tax payments you listed on Form 940 as having been paid to Wisconsin are correct and were paid timely.

This certification is done by a computer cross match utilizing your Federal Employer Identification Number (FEIN). To properly certify your offset credit, it is important that we have your correct FEIN on our records and that it matches the FEIN shown on your

Form 940. Important: When completing your 940 form, be sure to use your State Unemployment Account number when asked for your State reporting number.

When discrepancies occur between state and federal reports, the IRS will send you a notice of the discrepancy and a bill for any additional tax that may be due.

If you need to request a certification of your Wisconsin UI taxes paid or have any related questions, contact us at:

E-mail: taxnet@dwd.state.wi.us

Internet:

<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting
Division of Unemployment Insurance
P.O. Box 7942
Madison, WI 53707

or

Telephone: (608) 261-6700
FAX: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through WI TRS.

See next page for Example of Federal Unemployment Tax Return.

EXAMPLE 15Form **940**Department of the Treasury
Internal Revenue Service (99)**Employer's Annual Federal
Unemployment (FUTA) Tax Return**

▶ See separate instructions for Form 940 for information on completing this form.

OMB No. 1545-0028

2001**You must
complete
this section.** ▶

Name (as distinguished from trade name)

Calendar year

Trade name, if any

Address and ZIP code

Employer identification number

T	
FF	
FD	
FP	
I	
T	

- A** Are you required to pay unemployment contributions to only one state? (If "No," skip questions B and C.) ☐ Yes ☐ No
- B** Did you pay all state unemployment contributions by January 31, 2002? ((1) If you deposited your total FUTA tax when due, check "Yes" if you paid all state unemployment contributions by February 11, 2002. (2) If a 0% experience rate is granted, check "Yes." (3) If "No," skip question C.) ☐ Yes ☐ No
- C** Were all wages that were taxable for FUTA tax also taxable for your state's unemployment tax? ☐ Yes ☐ No
- If you answered "No" to any of these questions, you must file Form 940. If you answered "Yes" to all the questions, you may file Form 940-EZ, which is a simplified version of Form 940. (Successor employers see **Special credit for successor employers** on page 3 of the instructions.) You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

If you will not have to file returns in the future, check here (see Who Must File in separate instructions), and complete and sign the return ▶ ☐**If this is an Amended Return, check here.** ▶ ☐**Part I Computation of Taxable Wages**

1 Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees	1	
2 Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶	2	
3 Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee. (See separate instructions.) Do not include any exempt payments from line 2. The \$7,000 amount is the Federal wage base. Your state wage base may be different. Do not use your state wage limitation.	3	
4 Add lines 2 and 3	4	
5 Total taxable wages (subtract line 4 from line 1) ▶	5	

Be sure to complete both sides of this form, and sign in the space provided on the back.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

▼ DETACH HERE ▼

Cat. No. 112340

Form **940** (2001)Form **940-V**Department of the Treasury
Internal Revenue Service**Form 940 Payment Voucher**

Use this voucher only when making a payment with your return.

OMB No. 1545-0028

2001

Complete boxes 1, 2, and 3. Do not send cash, and do not staple your payment to this voucher. Make your check or money order payable to the "United States Treasury." Be sure to enter your employer identification number, "Form 940," and "2001" on your payment.

1 Enter your employer identification number.	2 Enter the amount of your payment. ▶	Dollars	Cents
	3 Enter your business name (individual name for sole proprietors).		
	Enter your address.		
	Enter your city, state, and ZIP code.		

EXAMPLE 15 - CONTINUED

Form 940 (2001)

Page **2**

Part II Tax Due or Refund

1	Gross FUTA tax. Multiply the wages from Part I, line 5, by .062							1	
2	Maximum credit. Multiply the wages from Part I, line 5, by .054							2	
3	Computation of tentative credit (Note: All taxpayers must complete the applicable columns.)								
(a) Name of state	(b) State reporting number(s) as shown on employer's state contribution returns	(c) Taxable payroll (as defined in state act)	(d) State experience rate period		(e) State ex- perience rate	(f) Contributions if rate had been 5.4% (col. (c) x .054)	(g) Contributions payable at experience rate (col. (c) x col. (e))	(h) Additional credit (col. (f) minus col. (g)) If 0 or less, enter -0-	(i) Contributions paid to state by 940 due date
			From	To					
3a	Totals								
3b	Total tentative credit (add line 3a, columns (h) and (i) only—for late payments, also see the instructions for Part II, line 6)							3b	
4									
5									
6	Credit: Enter the smaller of the amount from Part II, line 2 or line 3b; or the amount from the worksheet in the Part II, line 6 instructions							6	
7	Total FUTA tax (subtract line 6 from line 1). If the result is over \$100, also complete Part III							7	
8	Total FUTA tax deposited for the year, including any overpayment applied from a prior year							8	
9	Balance due (subtract line 8 from line 7). Pay to the "United States Treasury." If you owe more than \$100, see Depositing FUTA Tax on page 3 of the separate instructions							9	
10	Overpayment (subtract line 7 from line 8). Check if it is to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded							10	

Part III Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability.) Complete only if line 7 is over \$100. See page 6 of the separate instructions.

Quarter	First (Jan. 1–Mar. 31)	Second (Apr. 1–June 30)	Third (July 1–Sept. 30)	Fourth (Oct. 1–Dec. 31)	Total for year
Liability for quarter					

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions page 4)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Signature ▶ Title (Owner, etc.) ▶ Date ▶

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N. Payment of Taxes Via Electronic Funds Transfer

You can make your quarterly tax payments via electronic funds transfer (EFT).

If you file using the internet <http://www.dor.state.wi.us/> ETF will be an available payment option.

In addition, the Wisconsin Departments of Revenue (DOR) and Workforce Development (DWD) have set up an EFT system for employers to pay various state taxes including unemployment insurance (UI) and withholding tax. By calling a toll free number you can initiate your payment as many as 45 days before the actual payment is made.

Before an employer can use the system, they must register. You can request registration forms and instructions by calling our UI employer service line at (608) 261-6700 or the DOR EFT service line at (608) 264-9918.

When paying your tax via EFT, you must continue to file your quarterly report as usual. When paying by EFT, please enter 0.00 on item 17 (total amount remitted) of the report. Item 17 is only filled in with your payment amount when your payment is enclosed.

Deaf, hearing or speech impaired callers may reach us through WI TRS.

O. Closing Your Account

If you no longer have employment or if you are closing your business, let us know so we can stop sending you quarterly tax and wage reports. We will notify you if your account is eligible to be closed, and after three years, we will issue an Initial Determination that closes your account. This applies to tax employers only. Reimbursement employers' accounts remain open because of the potential for benefit charges that must be repaid by the reimbursable employer.

If your account is closed, your positive or negative account balance will be transferred to the balancing account. If you go into business again, your payroll will be taxed at the new employer tax rate in effect at that time.

To obtain information on closing your UI account, contact us at:

E-mail: taxnet@dwd.state.wi.us

Internet:
<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting
Division of Unemployment Insurance
P.O. Box 7942
Madison, WI 53707

or

Telephone: (608) 261-6700
FAX: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through WI TRS.